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U.S. COURTS
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 CLERK

Attorney for Debtors

IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE DISTRICT OF IDAHO

KENNETH McRAE
 and DEBRA McRAE,
 Husband and Wife,

Debtors.

CASE NO. 00-00914

SUBSTITUTION OF COUNSEL

IN THIS ACTION, HOWARD R. FOLEY, hereby appears as counsel for the Debtors in possession and is substituted for ALAN J. COFFEL, of the law firm of Coffel Law Offices, P.C., which said attorney herewith withdraws as counsel for the Debtors in possession in and for the above entitled action.

DATED: 8/06/01

COFFEL LAW OFFICES

By

ALAN J. COFFEL
 Attorney at Law

FOLEY AND FREEMAN LAW OFFICES

By

HOWARD R. FOLEY
 Attorney at Law